

PART 6

POSTING GUIDE

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EVERY RECEIPT POSTING AND EVERY DISBURSEMENT POSTING TO GENERAL DRAIN IMPROVEMENT FUND AND TO DRAINAGE MAINTENANCE FUND IN THE GENERAL LEDGER MUST BE POSTED TO A PROPER ACCOUNT IN THE SUBSIDIARY LEDGER. ALL SUCH POSTINGS TO A SUBSIDIARY ACCOUNT ARE TO BE POSTED ALSO TO A CONTROL ACCOUNT IN THE SUBSIDIARY LEDGER.

RECEIPTS:

Item	Funds and Accounts
Proceeds from sale of bonds -- Principal:	General Ledger-General Drain Improvement Fund and Subsidiary Ledger-General Drain Improvement Fund (Col. 10) under name of drain.
Premium and Accrued Interest:	General Ledger-Drainage Bond Redemption Fund (each drain on which bonds are issued). Also to a Control if bond issues are numerous.
Costs collected from petitioners	General Ledger-General Drain Improvement Fund and Subsidiary Ledger-General Drain Improvement Fund (Col. 10) under name of drain.
Appropriations from County General Fund or Taxes levied for General Drain Improvement Fund	General Ledger-General Drain Improvement Fund and Subsidiary Ledger-General Drain Improvement Fund (Col. 10). Use a separate subsidiary ledger sheet to record the county contributions to General Drain Improvement Fund.
Collections by County Treasurer on assessments for construction and reconstruction -- <u>In case bonds were not issued:</u>	General Ledger-General Drain Improvement Fund and Subsidiary Ledger-General Drain Improvement Fund (each drain). Post principal to Col. 2, Interest and Penalty to Col. 3 and total to Col. 4 and Col. 10.
Collections by County Treasurer on assessments for construction and reconstruction -- <u>In case bonds were issued:</u>	General Ledger-Drainage Bond Redemption Fund (Total of principal, interest and penalty). Post separately to each Drainage Bond Redemption Fund and to a control if bond issues are numerous; and, Subsidiary Ledger-General Drain Improvement Fund - Post Principal to Col. 2, Interest and Penalty to Col. 3 and Total to Col. 4.
Repayments to General Drain Improvement Fund from a Maintenance Fund	General Ledger-General Drain Improvement Fund and Subsidiary Ledger-General Drain Improvement Fund, Col. 10.

RECEIPTS (Continued):

Item	Funds and Accounts
Collections by County Treasurer on assessments for annual maintenance	General Ledger-Drainage Maintenance Fund and Subsidiary Ledger-Drainage Maintenance Fund. Post principal to Col. 2, penalties to Col. 3 and total to Col. 4 and Col. 7.
Money received from any person as compensation for damages to a drain	General Ledger-Drainage Maintenance Fund and Subsidiary Ledger-Drainage Maintenance Fund, Col. 7.

DISBURSEMENTS:

Item	Funds and Accounts
<ul style="list-style-type: none"> a. Per diem of special members of the drainage board, b. Compensation of attorney employed by the drainage board pursuant to IC 36-9-27-9, c. Compensation of an engineer appointed by the drainage board pursuant to IC 36-9-27-32, d. Compensation for secretarial or clerical service to the drainage board, e. Mileage of the drainage board, mileage of the engineer appointed by the drainage board, as in c. above, and mileage of the county surveyor and deputies when engaged in drainage work, f. Postage, g. Advertising and cost of notices given by the drainage board - reconstruction and maintenance. h. Office telephone, i. Official records, j. Office supplies, k. Office equipment. 	<p>General Ledger-County General Fund and applicable parts of items c and g to Subsidiary Ledger-General Drain Improvement Fund (Col. 1) each drain.</p> <p>EXPENSES OF THE DRAINAGE BOARD IN ESTABLISHING ASSESSMENTS FOR ANNUAL MAINTENANCE ARE NOT TO BE CHARGED TO THE INDIVIDUAL DRAINS.</p>
Cost of construction and reconstruction of legal drains -- (Includes attorney fees on construction projects, reimbursement to attorney for cost of advertising and notices on construction projects and the construction cost per contract).	General Ledger-General Drain Improvement Fund and Subsidiary Ledger-General Drain Improvement Fund, Col. 8 and Col. 11, each drain.

Note: Costs of engineering and supervision are not payable from General Drain Improvement Fund. The expense of the County Surveyor and his deputies is not chargeable to projects. Expense of an engineer serving pursuant to appointment by the drainage board is payable from county general fund and the compensation of such engineer chargeable to the project is to be posted to Col. 1 of the Subsidiary Ledger as a part of project costs.

DISBURSEMENTS (Continued):

Item	Funds and Accounts
Cost of periodically maintaining a legal drain in event a maintenance fund has not been established for the drain, or, if a maintenance fund has been established and is insufficient	General Ledger-General Drain Improvement Fund; and, Subsidiary Ledger-General Drain Improvement Fund, Col. 8 and Col. 11; and, Subsidiary Ledger-Drainage Maintenance Fund, Col. 10.
Annual maintenance for any drain defined in IC 36-9-27-44 (c). Limits on this expense are: \$1,500.00 annually on each drain and total limit of \$10.00 per mile of legal drains in the county.	General Ledger-General Drain Improvement Fund; and, Subsidiary Ledger-General Drain Improvement Fund, Col. 8 and Col. 11.
All costs of annual maintenance paid from Drainage Maintenance Fund	General Ledger-Drainage Maintenance Fund and Subsidiary Ledger-Drainage Maintenance Fund, Col. 8 - each drain.
Repayment from Drainage Maintenance Fund to General Drain Improvement Fund for maintenance costs previously paid from General Drain Improvement Fund	General Ledger-Drainage Maintenance Fund and Subsidiary Ledger-Drainage Maintenance Fund, Col. 8 and Col. 11
Payments to redeem bond and interest coupons	General Ledger-Individual Drainage Bond Redemption Funds, also to Control if control account is kept. There is to be no subsidiary ledger accounts for Drainage Bond Redemption Funds.

GENERAL DRAIN IMPROVEMENT FUND

At the end of any accounting period: (1) the sum of receipt postings to the Subsidiary Ledger sheets (Form 63C), Col. 10, must equal the total receipt postings to the Control sheet (Form 63C) and to the General Ledger for the same period, (2) the sum of disbursement postings to the Subsidiary Ledger sheets (Form 63C), Col. 11, must equal the total disbursement postings to the Control sheet (Form 63C), Col. 11, and to the General Ledger for the same period, and (3) the total of balances and overdrafts in Col. 12, Subsidiary Ledger (Form 63C) must equal the balance in the Control Sheet (Form 63C) and in the General Ledger.

Assessments unpaid as shown in Col. 6 of each Subsidiary Ledger sheet (Form 63C) must be equal to unpaid assessments for construction or reconstruction (Principal only) appearing on the Ditch Duplicate for the particular ditch.

MAINTENANCE FUND

At the end of any accounting period: (1) the sum of receipt postings to the Subsidiary Ledger sheets (Form 63CM), Col. 7, must equal the total receipt postings to the Control sheet (Form 63CM) and to the General Ledger for the same period, (2) the sum of disbursement postings to the Subsidiary Ledger sheets (Form 63CM), Col. 8, must equal the total of disbursement postings to the Control sheet (Form 63CM), and to the total of disbursement postings to the General Ledger for the same period, and (3) the total of balances and overdrafts in Col. 9, Subsidiary Ledger (Form 63CM) must equal the balance in Drainage Maintenance-General Ledger.

Assessments unpaid as shown in Col. 6 of each Subsidiary Ledger sheet (Form 63CM) must be equal to unpaid assessments (Principal only) appearing on the Ditch Duplicate for the particular ditch.